

EXHIBIT 7



**RETIREMENT
ACCOUNTS**
INCORPORATED

Date: December 28, 1992

To: Bernard L. Madoff Securities, Inc.
885 - 3rd Avenue
New York, New York 10022

Attn:

Please open an individual cash account titled exactly as follows:

Retirement Accounts, Inc. CUST IRA
FBO: Peter Moskowitz DDS (24334)
P. O. Box 3017
Winter Park, FL 32790

TAX ID# Redacted

The following items are enclosed:

- (1) A copy of our form 5305-A
- (2) A check for \$ 393,185.24
- (3)

Please set up this account as follows:

- (1) ORIGINAL statements should be mailed to Retirement Accounts, Inc. DUPLICATE confirmations and statements plus annual reports, notices, proxies and other investment literature should be mailed to the depositor at the address shown on IRA application.
- (2) Please hold all securities in street name unless otherwise directed.
- (3) Retain all the cash in a money market account until otherwise directed by the depositor or Retirement Accounts, Inc. or until the funds are needed for the settlement of an investment purchase.
- (4) The depositor or Retirement Accounts, Inc. may provide investment direction. Any disbursement of funds should be remitted only to Retirement Accounts, Inc.

If you have any questions, please call Anne Templin.

Sincerely,

A handwritten signature in cursive script, appearing to read "Anne Templin".

Authorized Signer

Encls.

DELIVERING HIGH PERFORMANCE SELF-DIRECTED INDIVIDUAL RETIREMENT ACCOUNTS SINCE 1976

Post Office Box 3017 • Winter Park, Florida 32790 • Phone 407-644-2002 • Toll Free 1-800-325-4352 • FAX 407-740-5149

AMF00108532